Military Grievances External Review Committee

2013–14

Departmental Performance Report

The Honourable Robert Nicholson, P.C., Q.C., M.P.
Minister of National Defence

Military Grievances External Review Committee
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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment

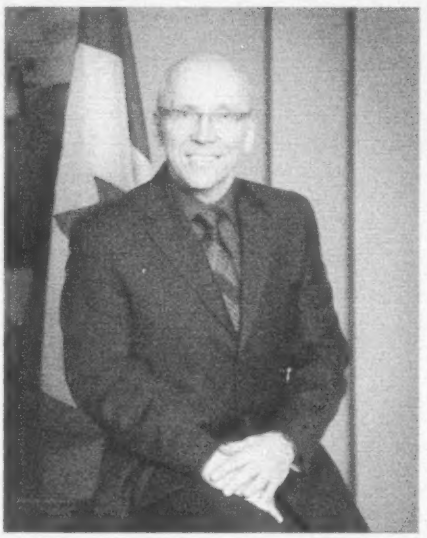
Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Chairperson's Message

As the Chairperson of the Military Grievances External Review Committee, I am pleased to submit the Committee's Departmental Performance Report for 2013-14.



Ensuring optimum productivity and excellence is the Committee's first priority and I am happy to report that in 2013-14 we were able to maintain our operational efficiency, which we measured against a new and more challenging productivity standard. This efficiency was achieved even though the Committee continued to receive cases belonging to non-mandatory categories under a new referral model being evaluated by the CAF since 2011.

With respect to our second operational priority - *to communicate the Committee's role and activities*, I am pleased to note a significant increase in the level of interest in the Committee's publications, particularly the case summaries and the summaries of recommendations on systemic issues posted on our website. These summaries provide a wealth of information about the Committee's interpretation of policies and regulations, as well as on key complaint issues and trends. We are happy to see that we are now sharing the results of our review with a larger number of stakeholders, including grievors and decision-makers. You will find more details about these operational results in the Organizational Priorities' section of this report.

Finally, we are reporting progress in various areas of internal services in response to the Committee's third priority, which is *to exercise leadership and to ensure the overall effective management* of the organization. Most notably, in 2013-14, the Committee implemented the new Performance Management directive for all employees, positioned itself to be an early adopter of GCDOCs (the Government of Canada's standard information management system), completed the analysis for the Common Human Resource Business Processes and deployed a virtual desktop system to all users. Reaching beyond the organization, the Committee established a partnership with another micro-organisation, the Commission for Public Complaints against the RCMP, to share infrastructure and operational costs of Information Technology services, and engaged its employees in the government-wide Blueprint 2020 process.

We did not work on our priorities with only 2013-14 in mind. We also set the course for the coming years as we expect a surge in grievance referral due to a CAF initiative announced in 2014 and aimed at drastically reducing their backlog of grievances. As we look at 2013-14 positive results, we feel confident in our ability to continue fulfilling our mandate regardless of the challenges we may have to face.

Bruno Hamel
Chairperson

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: Robert Nicholson, P.C., Q.C., M.P.

Institutional head: Bruno Hamel, Chairperson

Ministerial portfolio: National Defence

Enabling Instrument(s): *National Defence Act*, R.S.C. 1985, c. N-5[i]

Year of Incorporation / Commencement: 2000

Other: About the Committee[ii]

Mandate

The Military Grievances External Review Committee is an independent administrative tribunal reporting to Parliament through the Minister of National Defence.

The Military Grievances External Review Committee reviews military grievances referred to it pursuant to section 29 of the *National Defence Act* and provides findings and recommendations to the Chief of the Defence Staff and the Canadian Armed Forces member who submitted the grievance.

Organizational Context

Raison d'être

The *raison d'être* of the Military Grievances External Review Committee (the Committee or MGERC), formerly known as the Canadian Forces Grievance Board[1], is to provide an independent and external review of military grievances. Section 29 of the *National Defence Act* (NDA) provides a statutory right for an officer or a non-commissioned member who has been aggrieved, to grieve a decision, an act or an omission in the administration of the affairs of the Canadian Armed Forces (CAF). The importance of this broad right cannot be overstated since it is, with certain narrow exceptions, the only formal complaint process available to Canadian Armed Forces members.

Responsibilities

The Committee reviews military grievances referred to it and provides findings and recommendations (F&Rs) to the Chief of the Defence Staff (CDS) and the officer or non-commissioned member who submitted the grievance.

The Committee also has the obligation to deal with all matters before it as informally and expeditiously as the circumstances and the considerations of fairness permit.

Strategic Outcome(s) and Program Alignment Architecture

1. Strategic Outcome: The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.

1.1 Program: Review Canadian Forces grievances.

Internal Services

[1] The Canadian Forces Grievance Board was renamed by the *Act to amend the National Defence Act and to make consequential amendments to other Acts*, S.C. 2013, c., 24, s.11(1).

Organizational Priorities

Organizational Priorities

Priority	Type[2]	Strategic Outcome(s) [and/or] Program(s)
Operational Performance – Ensure optimum productivity and excellence	Ongoing	Strategic Outcome: The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances. Program: Review Canadian Forces Grievances

Summary of Progress

- The Committee conducts regular reviews of its internal grievance review process to identify opportunities for efficiency gains. As a result, its productivity standard was improved from an average of six to an average of four months.
- The Committee was able to maintain its efficiency while continuing to receive cases belonging to non-mandatory categories under a new referral model. Currently, only four types of grievances are required to be referred for review by the Committee, representing approximately 40% of the total number of grievances that reach the final authority (FA) level. Under the new referral model, being evaluated and tested by the Canadian Armed Forces (CAF) since 2011, the Committee has been reviewing and would continue to review all grievances reaching the FA level where the CAF are unable to resolve the matter to the satisfaction of the grievor. The results of this model are encouraging and the Committee is hoping it will be formally adopted.

2. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type	Strategic Outcome(s) [and/or] Program(s)
Communicate the Committee's role and activities.	Ongoing	Strategic Outcome: The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances. Program: Review Canadian Forces Grievances

Summary of Progress

- The Committee conducted 4 separate CAF base visits: the first outreach included the bases of Bagotville and Valcartier and the second included the bases of Goose Bay and Gander. During these visits, the Committee holds town hall meetings with CAF members and shares information about its role within the CAF grievance process. These meetings with senior leadership, stakeholders and CAF members give an opportunity to exchange and discuss issues of concern by their community.
- The Committee conducted surveys to measure the level of interest in its publications, including Case Summaries and Summaries of Recommendations on systemic issues posted on its website. The results have shown that interest has risen from 57% to 80% in Case Summaries and 50% to 86% in Recommendations on Systemic issues. The Committee has also seen an increase of informal requests for access to our F&R reports related to case summaries which are also published on our website.

Priority	Type	Strategic Outcome(s) [and/or] Program(s)
Operational Performance – Exercise leadership and maintain the overall effective management of the Committee.	Ongoing	Strategic Outcome: The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances. Internal Services

Summary of Progress

The Committee continued to be fully engaged in government-wide initiatives aimed at increasing effectiveness while embracing change and innovation, notably the Committee:

- Implemented the new Performance Management directive for all employees, positioned itself to be an early adopter of GCDOCs (the Government of Canada's standard information management system), and completed the analysis for the Common Human Resource Business Processes.
- Deployed a virtual desktop system to all users. This will reduce future IT replacement costs and enable the continuity of some work in the event of an IT interruption.
- Established a partnership with the Commission for Public Complaints against the RCMP (CPC) to share infrastructure and operational costs of IT services which will benefit both parties.
- Established an action plan as a result of BP2020 process. Senior management consideration will be given to all the ideas put forward. Employees will see the results as they are integrated into priority setting and business planning processes.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Risk #1 – Committee's relevance.	▪ Ensure the quality and timeliness of our product. ▪ Implement a communications strategy.	Review Canadian Forces grievances.
Risk #2 – Significant fluctuations in volume of grievances received.	▪ Monitor workload planning assumptions. - Integrated Business and Human Resources Planning (IBHRP). ▪ Communicate regularly with the Canadian Armed Forces. ▪ Ensure appropriate staffing strategies are in place. ▪ Track financial situation and workload. ▪ Review internal grievance review process.	Review Canadian Forces grievances.
Risk #3 – Human Resources capacity and competencies.	▪ Plan for succession in key positions. ▪ Develop a variety of staffing mechanisms. ▪ Provide training opportunities. ▪ Implement a continuous learning process. ▪ Enhance the leadership competencies of management. ▪ Monitor workload volumes. ▪ Establish **S**pecific, **M**easurable, **A**ttainable, **R**elevant and **T**rackable (SMART) work objectives and clear expectations for employees. ▪ Inform the Minister of National Defence of any upcoming Committee member's vacancies. ▪ Create a healthy and safe workplace environment.	Review Canadian Forces grievances.

Risk #1 – There is a risk that the Committee will be perceived as not adding value to the Canadian Armed Forces grievance process. Some risk drivers include: the Committee's composition and the quality and timeliness of the Findings and Recommendations (F&R) it provides. To mitigate this risk, the Committee has ensured the quality and timeliness of its product by monitoring its internal grievance process and timelines, conducting quality assurance processes, training staff and Committee Members, and putting appropriate staffing strategies in place.

Risk # 2 – There is a risk that the Committee will be unable to adapt to a significant fluctuation of grievances. The Committee has no control over the volume of cases referred to it by the Canadian Armed Forces. As a micro organization, it has limited capacity to react to a sudden influx of grievance referrals. This could result in the Committee being challenged to meet its internal productivity standards. To mitigate this risk, the Committee has conducted regular assessments of its internal grievance review processes to identify further opportunities for streamlining and maintained regular communications with the Canadian Armed Forces to closely monitor workload planning assumptions, and ensure appropriate staffing strategies are in place.

Risk # 3 – There is a risk that the Committee will not have the appropriate staff to carry out its mandate. A risk factor is the Committee's capacity to recruit and retain a skilled workforce. The Committee's effectiveness is due in large part to its knowledgeable and stable workforce. However, like other micro agencies, it is challenging to retain employees when, for the most part, the size of the organization limits the number of internal opportunities for advancement. To mitigate this risk, the Committee has provided training opportunities both for immediate and future needs. As well, it ensured knowledge transfer by developing lessons learned, procedures and manuals. The Committee has also encouraged participation and partnerships in government-wide communities of practice.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
6,695,009	6,695,009	7,061,379	5,981,005	714,004

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
46	39	7

Budgetary Performance Summary for Strategic Outcome(s) and Program(s) (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.								
Review Canadian Forces grievances	4,352,009	4,352,009	4,614,000	4,711,404	4,586,612	4,050,351	3,847,015	4,001,000
Subtotal	4,352,009	4,352,009	4,614,000	4,711,404	4,586,612	4,050,351	3,847,015	4,001,000
Internal Services Subtotal	2,343,000	2,343,000	1,978,000	2,019,173	2,474,767	1,930,654	2,003,221	2,396,000
Total	6,695,009	6,695,009	6,592,000	6,730,577	7,061,379	5,981,005	5,850,236	6,397,000

Alignment of Spending With the Whole-of-Government Framework

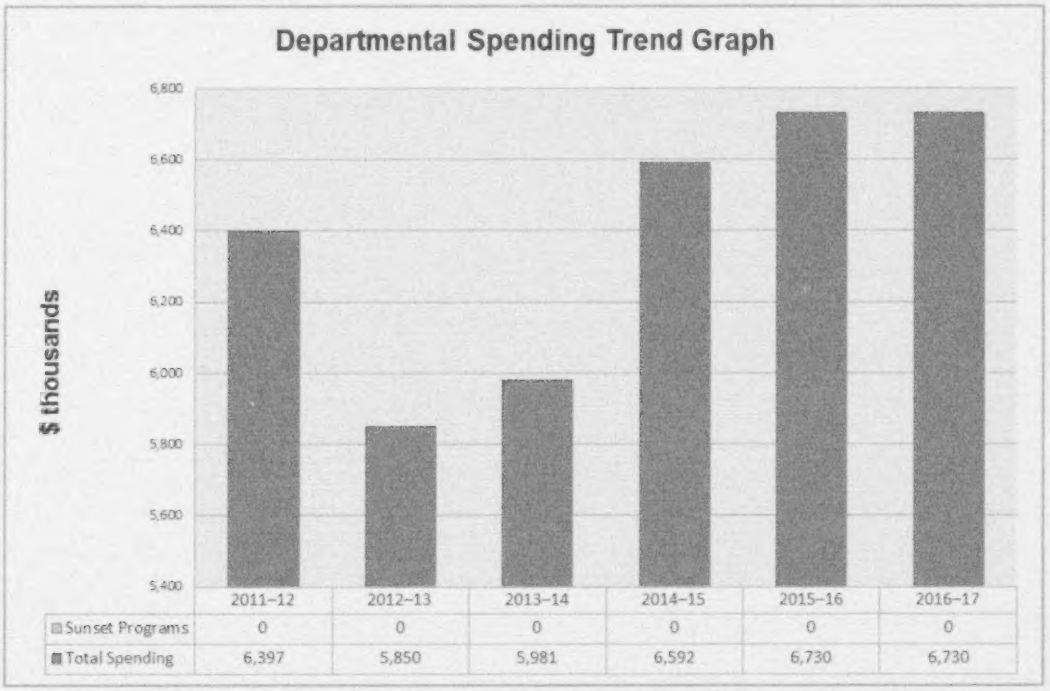
Alignment of 2013–14 Actual Spending With the Whole-of-Government Framework[iii] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.	Review Canadian Forces grievances	Government Affairs	Well managed and efficient government operations	5,981,005

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Government Affairs	6,695,009	5,981,005

Departmental Spending Trend



During 2013-14, MGERC's spending amounted to $5,981 thousands. The graph illustrates spending trend from previous years and planned spending for future years to 2016-17.

Estimates by Vote

For information on the Military Grievances External Review Committee's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website.[iv]

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome: The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.

Performance Measurement

Performance Indicators	Targets	Actual Results
1. Percentage of clients who are satisfied with the Committee's ability to improve the administration of the affairs of the Canadian Armed Forces (CAF) through the quality of its Findings and Recommendations (F&R) and the information tools it provides.	75% of respondents are satisfied.	83%
2. Trend in % of surveyed grievors who are satisfied with the fairness, equity and transparency of the process.	70% of grievors are satisfied.	Survey to grievors response rate for the period: 30% 55% felt that the review of their grievance was fair. 70% felt it was important to have their grievance reviewed by an external organization independent from the CAF.
3. % of systemic recommendations accepted by the Chief of the Defence staff.	75% of systemic recommendations are accepted.	56.5% accepted and merited further action.
4. % of cases where the Committee's established grievance process timeline standards were met.	Established standards are met 75% of the time.	83% of cases received during the reporting period were completed by the end of the period covered by this report and 67% were completed in 4 months or less.

Program 1.1: Review Canadian Forces grievances

Description

The Military Grievances External Review Committee, an independent tribunal, reviews military grievances referred to it pursuant to section 29 of the *National Defence Act* which provides a statutory right for an officer or a non-commissioned member who has been aggrieved, to grieve a decision, an act or an omission in the administration of the affairs of the Canadian Forces; this is, with certain narrow exceptions, the only formal complaint process available to members of the Canadian Forces.

The Committee provides findings and recommendations to the Chief of the Defence Staff and the member who submitted the grievance. The findings and recommendations may also identify issues with policies or other matters of broad concern. The Committee conducts its review as informally and expeditiously as the circumstances and the considerations of fairness permit.

The Committee reports the results of its activities through its annual report and various publications.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
4,352,009	4,352,009	4,586,612	4,050,351	301,658

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
32	25.8	6.2

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
1. Intermediate Outcome – Enhanced confidence in the grievance process and the administration of the affairs of the Canadian Armed Forces (CAF).	% of stakeholders that agree that the external review provided by the Committee adds to the adjudicative fairness of the process.	75% of respondents agree.	Contributing to the fairness, equity and transparency of the CAF grievance process: 16.7% agreed and 83.3% strongly agreed. Enhancing confidence in the CAF grievance process: 66.7% agreed and 33.3% strongly agreed.
2. Immediate Outcome – The Chief of the Defence Staff (CDS) is assisted in rendering decisions on grievances and is informed of systemic issues.	% of Findings and Recommendations (F&R) with which the CDS disagrees on the basis of error in law or fact.	Less than 10% of the cases upon which the CDS disagrees or 1% of all files.	0%
3. Immediate Outcome – Stakeholders have an increased awareness and understanding of the grievance process, regulations, policies and guidelines affecting Canadian Armed Forces (CAF) members.	% of positive feedback from external stakeholders on the usefulness of publications of case summaries, systemic recommendations and lessons learned.	75% of respondents agree on the usefulness.	Increasing awareness and understanding of the CAF grievance process, regulations, policies and guidelines affecting CAF members: 66.7% agreed and 16.7% strongly agreed.

Performance Analysis and Lessons Learned

Systemic recommendations

Several grievances on the same issue may indicate a poor policy, the unfair application of a policy or a policy that is misunderstood. In some cases, the underlying law or regulation may be out of date or otherwise unfair.

The Committee feels a particular duty to identify issues of widespread concern and, where appropriate, provides recommendations for remedial action to the CDS. The CDS is not bound by the Committee's systemic recommendations and provides reasons as part of his decisions on every case. For a detailed list of the Committee's Recommendations on Systemic Issues[v], please consult its website.

During a recent visit at the Committee, the Chief of the Defence Staff, General Thomas J. Lawson spoke highly of the Committee's outstanding service to CAF members. General Lawson also praised the Committee's efforts in highlighting broader problems which may exist in the grievance process by producing, as well as sharing with the CDS, systemic recommendations (recommendations with respect to a policy or a regulation that may affect more than one CAF member). Article on the CDS visit[vi]

Independent Review

The Committee's F&R provide both the grievor and the CAF authorities with an analysis of the file, as well as a clear and complete explanation of the Committee's assessment of the case.

During this reporting period, the Committee issued F&Rs on 157 grievances of which 49.7% had recommendations to uphold or partially uphold the grievance (i.e. supported the position of the grievor).

For summaries of cases reviewed by the Committee, please consult the Case Summaries[vii] section of the Committee's website.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
2,343,000	2,343,000	2,474,767	1,930,654	412,346

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
14	13.2	0.8

Performance Analysis and Lessons Learned

Human Resources capacity and competencies.

Due to commitments from the CAF to reduce the existing backlog of grievances at the Initial Authority (IA) level, the Committee expects an increase in grievance referral above and beyond the surge of referrals under the new model of referral, for a period of 2 years. This would have implications for the Committee's work processes and associated human and financial resources. Following a risk assessment and as part of its mitigation strategy, the Committee continues to monitor its activities and update its workload planning assumptions to ensure it is fully resourced to meet its business priorities and objectives.

The Committee's risks related to its Human Resources capacity and competencies as described in its Risk Analysis have been a focus of senior management. HR priorities and supporting strategies will ensure that appropriate actions are taken in a timely manner to address gap areas and ultimately meet business objectives and enhance organizational performance. These strategies include assessing the impact to the right-sizing and resourcing of the organization.

Common Business Processes.

The Committee is adopting, wherever feasible, business processes and systems that are to standard across government. This strategy reduces the costs of developing systems in house, provides a network of expertise to meet the challenges of a small department and benefit from best practice across government.

Section III: Supplementary Information

Financial Statements Highlights

Military Grievances External Review Committee
Condensed Statement of Operations and Departmental Net Financial Position
(unaudited)
For the Year Ended March 31, 2014
(dollars)

	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	7,044,000	6,247,597	6,083,104	(796,403)	164,493
Total revenues	–	10	20	(10)	(10)
Net cost of operations before government funding and transfers	7,044,000	6,247,587	6,083,084	(796,413)	164,503
Departmental net financial position	(129,000)	(142,518)	(187,396)	(13,518)	(44,878)

Military Grievances External Review Committee
Condensed Statement of Financial Position (unaudited)
As at March 31, 2014
(dollars)

	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total net liabilities	674,117	822,442	(148,325)
Total net financial assets	366,084	384,869	(18,785)
Departmental net debt	308,033	437,573	(129,540)
Total non-financial assets	165,515	250,177	(84,662)
Departmental net financial position	(142,518)	(187,396)	(44,878)

Financial Statements

The financial highlights presented within this report are intended to serve as a general overview of the Committee's operations. The Committee's financial statements[viii] can be found on its website.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[ix] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Military Grievances External Review Committee

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Canada

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E-mail: mgerc-ceegm@mgerc-ceegm.gc.ca

Web: http://www.mgerc-ceegm.gc.ca

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. *National Defence Act* (R.S.C., 1985, c. N-5), http://laws-lois.justice.gc.ca/eng/acts/n-5/page-8.html

ii. About the committee, http://www.mgerc-ceegm.gc.ca/index-eng.html

iii. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

iv. *Public Accounts of Canada 2014*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

v. Recommendations on Systemic Issues, http://mgerc-ceegm.gc.ca/rec/index-eng.html

vi. Article on CDS visit to MGERC, http://mgerc-ceegm.gc.ca/mr-sm/wn-qn/2013/131030-eng.html

vii. Case summaries, http://mgerc-ceegm.gc.ca/cs-sc/index-eng.html

viii. Financial statements and reports http://www.mgerc-ceegm.gc.ca/rpt/fsr-ref/index-eng.html

ix. *Tax Expenditures and Evaluations* publication, http://www.fin.gc.ca/purl/taxexp-eng.asp